

The Metro-East Mass Transit District Use Tax is set forth in 70 ILCS 3610/5.01. (This is a GIL.)

April 3, 2003

Dear Xxxxx:

This letter is in response to your letter dated December 3, 2002. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), which can be found on the Department's website at www.revenue.state.il.us/Laws/regs/part1200/.

In your letter, you have stated and made inquiry as follows:

Would you please send me a legal letter ruling on ST556 Return. Line 5 RE; Metro-East Mass Transit District Use Tax.

I was informed by our office that the Use tax no longer has to be collected by us, the dealer. My guide for reporting Tax says differently (enclosed).

Thank you for your time in this matter. If you have any questions please call me.

The Metro-East Mass Transit District Use Tax is set forth in 70 ILCS 3610/5.01. This Section states, in part, as follows:

"The tax shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the District. The tax shall be collected by the Department of Revenue for the Metro East Mass Transit District. The tax must be paid to the State, or an exemption determination must be obtained from the Department of Revenue, before the title or certificate of registration for the property may be issued. The tax or proof of exemption may be transmitted to the Department by way of the State agency with which, or the State officer with whom, the tangible personal property must be titled or registered if the Department and the State agency or State officer determine that this procedure will expedite the processing of applications for title or registration."

You may collect the Metro-East Mass Transit District Use Tax from your customer when completing the ST-556 and remitting the tax to the Department. If you do not collect this tax from your customer, he will receive an assessment from us when the vehicle is titled and registered at an address within a Metro-East Mass Transit District township in Madison or St. Clair counties. See 86 Ill. Adm. Code Part 390.

I hope this information is helpful. The Department of Revenue maintains a website, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110(b).

Very truly yours,

Melanie A. Jarvis
Associate Counsel

MAJ:msk